

(e) Air carriers and foreign air carriers are responsible for paying any bank processing charges on Aviation Security Infrastructure Fees remitted under this part when such charges are assessed on the U.S. government.

[67 FR 7929, Feb. 20, 2002; 67 FR 8579, Feb. 25, 2002]

**§ 1511.9 Accounting and auditing requirements.**

(a) Each air carrier and foreign air carrier must submit an audit performed by an independent certified public accountant of the information provided pursuant to this part to the Transportation Security Administration by July 1, 2002. The cost of the audit will be borne by the carrier. The accountant must express an opinion as to the fairness and reasonableness of the air carrier's and foreign air carrier's procedures used for accounting and remitting the fees. The accountant's working papers with respect to the audit must accompany this submission.

(b) Each air carrier and foreign air carrier must maintain and retain any and all documents, records, or information related to the amount of the Aviation Security Infrastructure Fees imposed on the carrier pursuant to this part, including all information applicable to the costs submitted in Appendix A, and information that is reasonably necessary to complete an audit.

**§ 1511.11 Federal oversight.**

(a) Upon request, air carriers and foreign air carriers must allow any authorized representative of the Administrator, the Secretary of Transportation, the Secretary of Homeland Security, the Inspector General of the Department of Transportation, the Inspector General of the Department of Homeland Security, or the Comptroller General of the United States to audit or review any of the books and records and provide any other information necessary to verify that:

(1) The information submitted pursuant to 49 U.S.C. 44940(a)(2)(B) and this part, including that provided in Appendix A, is true and correct; or

(2) The Aviation Security Infrastructure Fees were remitted consistent with this part.

[67 FR 7929, Feb. 20, 2002, as amended at 68 FR 49720, Aug. 19, 2003]

**§ 1511.13 Enforcement.**

(a) In addition to any other remedies allowed by law, willful falsification by any party, directly or indirectly, of information provided by an air carrier or foreign air carrier pursuant to this part, including information submitted in Appendix A as required by section 1511.5 of this part, may be prosecuted criminally resulting in a fine and/or imprisonment under 18 U.S.C 1001.

(b) An air carrier's or foreign air carrier's failure to comply with the requirements of 49 U.S.C. 44940 or the provisions of this part may result in a claim due the United States by the carrier, which claim shall be collectable pursuant to 31 U.S.C. Chapter 37 and the Department of Transportation's implementing regulations at 49 CFR part 89.

APPENDIX A TO PART 1511—AVIATION SECURITY INFRASTRUCTURE FEE

*Instructions*

General guidance

When filling out this form, the responding air carrier or foreign air carrier shall include all costs incurred in calendar year 2000 by that air carrier for the screening of passengers and property. Costs are those attributed to the screening of passengers and property in the United States for both flights within the United States and flights from the United States to foreign destinations. Reported costs must be consistent with the air carrier's financial accounting information reported in accordance with generally accepted accounting principles.

Where actual costs of screening passengers and property cannot be directly identified through an air carrier's accounting system, the air carrier shall use an appropriate alternate cost assignment methodology. Documentation that explains and supports the assignment methodology used, the applicable pool and the allocation basis must be made available upon request. For costs related to capitalized property, please report the associated depreciation expense incurred during calendar year 2000. Capitalization policy must also be made available upon request.

To the extent necessary, the reporting air carrier may aggregate those specific costs that have been incurred but cannot be stated